Local Authorities Pension Board

ANNUAL REPORT 1983-84

Alberta

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Twenty-Second Annual Report

of the

LOCAL AUTHORITIES PENSION BOARD

pursuant to

LOCAL AUTHORITIES PENSION ACT

for the year ended
March 31, 1984

PROVINCIAL TREASURER
323 Legislature Building, Edmonton, Alberta, Canada T5K 2B6 403/427-8809

To the Honourable HELEN HUNLEY
Lieutenant Governor of the Province of Alberta

MAY IT PLEASE YOUR HONOUR:

I have the honour to submit the Twenty-second Annual Report of the Local Authorities Pension Board, pursuant to *the Local Authorities Pension Act*, for the fiscal year ended March 31, 1984.

Lou Hyndman
MINISTER FOR PENSIONS

Alberta
LOCAL AUTHORITIES
PENSION BOARD

Office of the Chairman

Room 570, Terrace Building, 9515 - 107 Street, Edmonton, Alberta, Canada T5K 2C3 403/427-7105

The Honourable L.D. Hyndman
Provincial Treasurer
Minister for Pensions
Government of the Province of Alberta
Edmonton, Alberta.

Sir:

I have the honour to submit the Twenty-second Annual Report of the Local Authorities Pension Board, pursuant to *Section 22* of the Regulations made under *the Local Authorities Pension Act*, for the fiscal year ended March 31, 1984.

Respectfully submitted,

J.E. Faries
CHAIRMAN OF THE BOARD

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LOCAL AUTHORITIES PENSION BOARD

BOARD CHAIRMAN

J.E. Faries
Chairman
Government Pension Boards

VICE-CHAIRMAN

B.J. Burgess
Executive Director
Finance and Administration Division
Alberta Municipal Affairs

OTHER MEMBERS

A.F. Womack
Commissioner of Finance
City of Calgary
Representative, Alberta Urban Municipalities Association

H.J. Elliott
Associate Exec. Director (Retd.)
Alberta Hospital Association

A.G. Heisler
Assistant Controller, Accounting
Alberta Treasury

K.R. Balkwill
Representative
Alberta Federation of Labour

B.A. Orieux, R.N., B.Sc.N.
Representative
Alberta Association of Registered Nurses

A.G. Bruckner
Representative
Alberta Federation of Labour

LOCAL AUTHORITIES PENSION ACT

REPORT ON THE ACTIVITIES OF THE BOARD AND THE OPERATION OF THE ACT

The Local Authorities Pension Board met 11 times during fiscal year 1983-84 and dealt with the following:

1. Clarification of policy regarding employer contributions in respect of employees with 35 years of pensionable service;

2. Consideration of policy regarding assessment of disability cases in consultation with Goodwill Rehabilitation Services;

3. Policy regarding deferred compensation for pension purposes;

4. Establishment of policy regarding pension treatment of leave of absence for the purpose of carrying out union duties;

5. Transfer Agreement for transfer of the employees of Alberta Educational Communications Corporation, the Technical Institutes and the Mental Hospitals;

6. Establishment of policy regarding treatment of statutory holiday pay (in case of firefighters) for pension purposes;

7. Establishment of policy regarding necessary documentation in order to establish prior service;

8. Recommendation regarding basis of splitting of pension benefits between the employee and his/her spouse on marriage breakdown;

9. Policy regarding reporting of the status of employees' pension accounts on a regular basis;

10. Decisions on applications for withdrawal from the plan, made by Town of Swan Hills, Edmonton Research and Development Park Authority, Village of Irricana and certain classes of the employees of Smoky Lake Nursing Home;

11. Establishment of policy regarding the date of commencement of deferred pensions;

12. Participation in the plan by new local authorities;

13. Establishment of policy regarding the method of upgrading pensions from Partial Disability to Total Disability;

14. Representation of the employees participating in the plan on the Local Authorities Pension Board;

15. Review of the cash flow and actuarial report;

16. Review and approval of Weekend Work Premium as "salary" for pension purposes;

17. Establishment of interest rate to be charged on late remittances of contributions by employers;

18. Establishment of policy regarding treatment of authorized leave of absence without pay, for pension purposes;

19. Review and approval of automatic direct pension deposit plan;

20. Policy regarding treatment of merit awards as "salary" for pension purposes;

21. Review of implications for the plan arising from the litigation concerning transfer of the employees and their pension credits from the City of Edmonton pension plan to the Local Authorities Pension Plan;

22. Review and approval of retirements on medical grounds;

23. Review of criteria for approval of L.T.D.I. plans;

24. Proposed pension legislation concerning the increase in the rates of employee/employer contributions;

25. Establishment of policy regarding effective date of commencement of pension in case of early retirement;

26. Establishment of policy concerning co-ordination of Joint Life pensions with Canada Pension Plan and Old Age Security benefits;

27. Treatment of the period for which salary is paid in lieu of notice (in case of wrongful dismissal), for pension purposes;

28. Establishment of policy regarding determination of pensionable salary under Deferred Compensation Plans.

The Board also dealt with 93 individual cases relating to prior service, transfer of pension credits under the terms of reciprocal agreements, selection of pension option on behalf of deceased or disabled retired employees, payment of commuted value of pension, determination of beneficiary for the purpose of pension benefit, upgrading of Partial Disability pensions to Total Disability pensions and re-employment of pensioners.

During the year, 74 seminars were presented by Pension Boards Secretariat for the employees and the representatives of employers participating in the Local Authorities Pension Plan.

Four issues of the pension newsletter POSTSCRIPT were published during the year and distributed to the pensioners who had retired under one of the six pension plans sponsored by Alberta Government. The newsletter has a circulation of about 17,000 and aims to keep the pensioners up to date on pension matters and, to a limited degree, provides a forum for their concerns and views.

PARTICIPATION

As of March 31, 1984, there were 444 local authorities participating in the plan. This was nine more than the number of local authorities participating at March 31, 1983.

The number of contributors at March 31, 1984 was 73,254 which was two per cent higher than the number of contributors (71,817) at March 31, 1983.

CONTRIBUTIONS AND PAYMENTS

Employee and employer contributions during the year amounted to $155,946,737.02 and were 8.3 per cent higher than the contributions ($143,978,117.93) in 1982-83.

Total payments from the plan increased from $58,476,168.00 in 1982-83 to $67,234,137.70 in 1983-84, or by about 15 per cent.

The excess of receipts over payments increased by approximately 3.8 per cent, from $85,517,708.49 in 1982-83 to $88,731,643.67 in 1983-84.

REFUNDS OF EMPLOYEE CONTRIBUTIONS

Employee contributions and interest totalling $8,064,745.48 were refunded during the year to employees terminating their service. This reflected an increase of 12.6 per cent over the refunds ($7,161,026.74) made in 1982-83.

Excess contributions amounting to $316,434.38 were refunded to the employees and employers concerned during the year.

RETIREMENTS AND PENSIONS

As of March 31, 1984, there were 8,191 pensions in payment to retired employees and the surviving spouses and other beneficiaries of deceased employees and pensioners. Of these, 3,573 pensions were co-ordinated with the Old Age Security and/or Canada Pension Plan benefits.

Total pension payments for the year totalled $58,137,747.37, reflecting an increase of about 16.6 per cent over pension payments of $49,864,046.13 in 1982-83.

Nine hundred and eight employees or former employees were granted retirement pensions during the year. Of these, 332 employees, or 37 per cent, retired at the Normal retirement age of 65. Two hundred and sixty-six employees, or 29 per cent, retired before age 65 on an an unreduced pension under the "85" Rule while 159 employees, or 17 per cent, retired before age 65 on pensions reduced actuarially according to their age and length of pensionable service. Fifty-one of the employees, or 6 per cent, retired on grounds of total or partial physical/mental disability.

The remaining 100 employees, or 11 per cent, terminated employment in the previous years on deferred pension which commenced at the employees' request during the year.

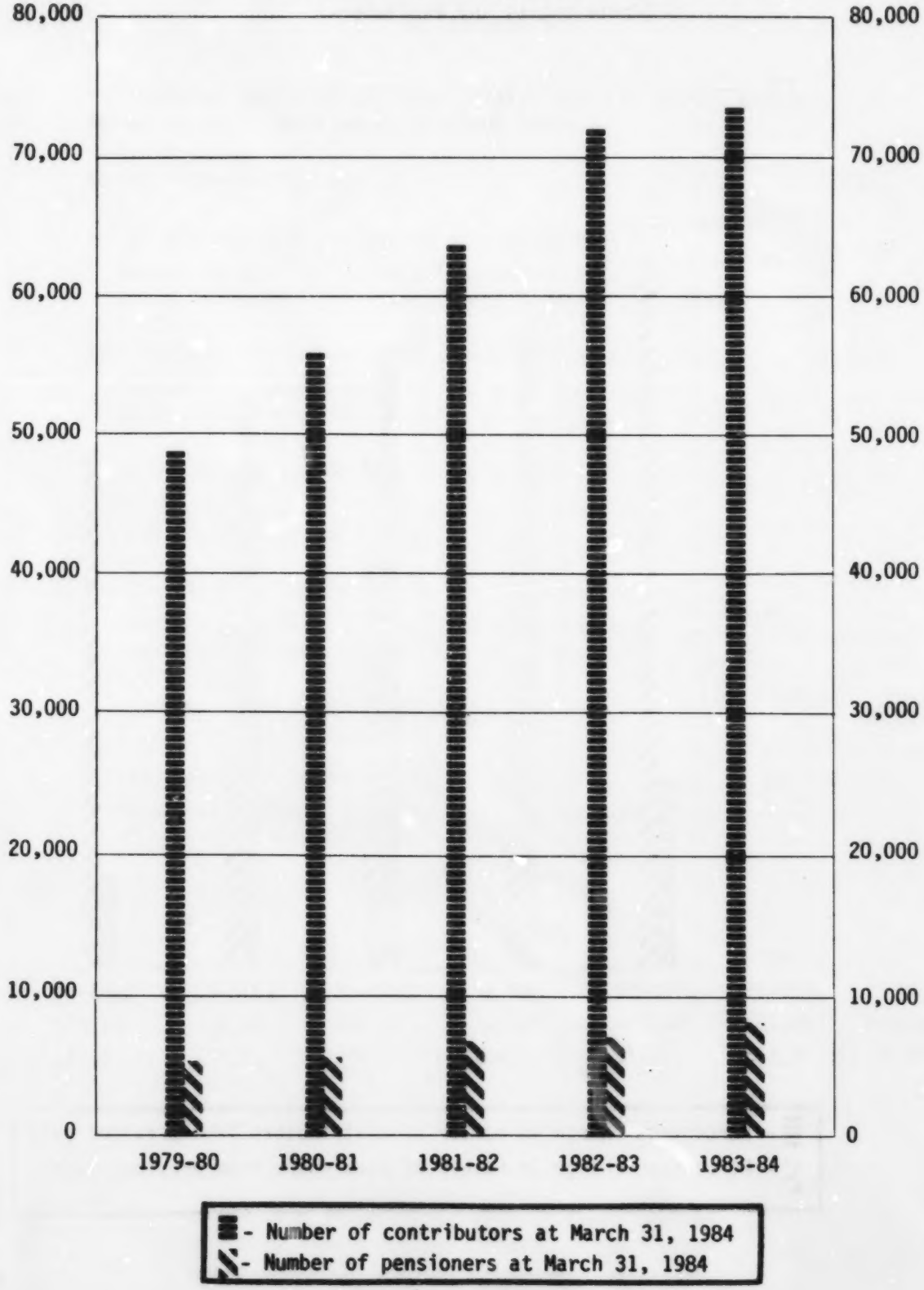
One hundred and sixty-seven employees, or 18 per cent, opted for Normal Pension guaranteed for a term of five years. One hundred and eight employees, or 12 per cent, took Single Life Pensions while 553 employees, or 61 per cent, selected pensions guaranteed for a term of 10, 15 or 20 years. Eighty employees, or 9 per cent, chose Joint Life Pensions.

One hundred and thirty-one employees died during the year while in service. The surviving spouses of 73 employees were granted Spousal Pensions and the beneficiaries of 58 employees were granted lump sum payments. Thirty-two of the Spousal Pensions, or 44 per cent, were co-ordinated with the Old Age Security pension.

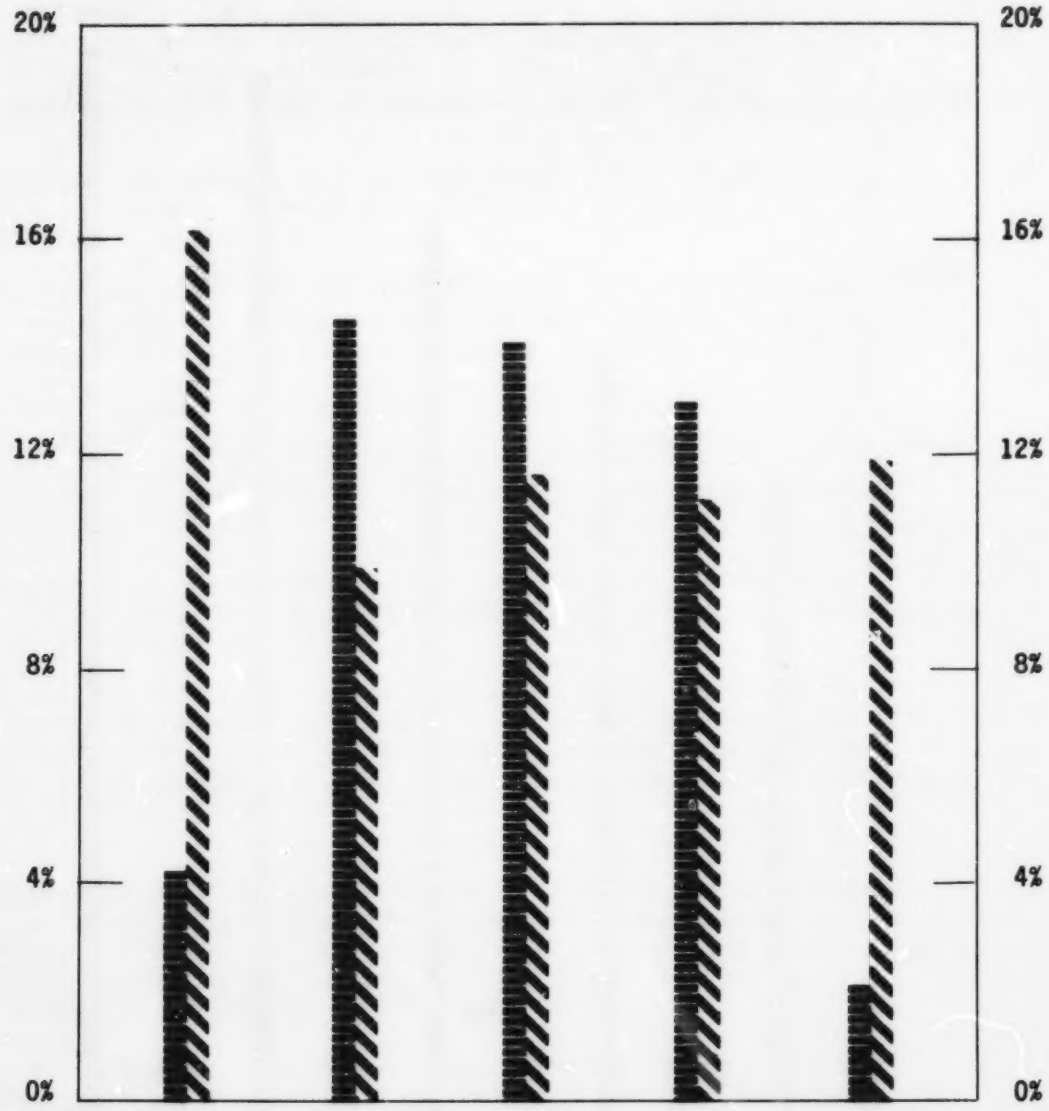
Two hundred and ten retired employees died during the year. Fourteen pensions were transferred to the nominees of Joint Life pensions while 80 pensions were transferred to the beneficiaries to complete the guaranteed term. Commuted value of pension was paid out to beneficiaries of two pensioners and 114 pensions expired.

The average age of employees retiring under the plan, during the year, was 61.53 years, up slightly from 61.41 years in 1982-83.

NUMBER OF CONTRIBUTORS AND PENSIONERS
(5-year comparison)



ANNUAL PERCENTAGE CHANGES FROM PREVIOUS YEAR
(Contributors and Pensioners)



Number of	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84
Contributors:	46,784	48,734	55,757	63,590	71,817	73,254
Pensioners:	4,623	5,370	5,900	6,587	7,321	8,191

▓ - Percentage change in number of contributors from previous year

▒ - Percentage change in number of pensioners from previous year

RETIREMENTS

Retired employees who were granted pensions during the year took Normal or Early retirements as shown below:

Normal retirement at age 65	332
Early retirement before age 65 (unreduced pension)	266
(Number of pensions co-ordinated with benefits under Canada Pension Plan/Old Age Security .... 214)	
Early retirement before age 65 (reduced pension)	159
(Number of pensions co-ordinated with benefits under Canada Pension Plan/Old Age Security .... 99)	
Early retirement before age 65 due to total disability	24
(Number of pensions co-ordinated with benefits under Old Age Security ..... 18)	
Early retirement before age 65 due to partial disability	27
(Number of pensions co-ordinated with benefits under Canada Pension Plan/Old Age Security .... 15)	
Total number of retirements during the year	808
Deferred pensions commenced during the year	100
(Number of deferred pensions co-ordinated with benefits under Canada Pension Plan/Old Age Security .... 47)	

PENSION OPTIONS

The following pension options were selected by the retiring employees in 1983-84:

Normal Pension - Life with a guaranteed term of 5 years	167
Life pension with no guaranteed term	108
Life pension with a guaranteed term of 10 years	214
Life pension with a guaranteed term of 15 years	206
Life pension with a guaranteed term of 20 years	133
Joint Life Pension (non-reducible)	43
Joint Life Pension (reducible at first death by 1/3)	25
Joint Life Pension (reducible at first death by 1/2)	12
Total number of pensions granted in 1983-84	908
Number of pensions co-ordinated with benefits under C.P.P. and/or O.A.S.	393

SURVIVOR BENEFITS

The following Spousal Pensions were granted during the year to the surviving spouses of employees who had died in service:

Spousal Pension - Life with no guaranteed term	21
Spousal Pension - Life with a guaranteed term of 5 years	3
Spousal Pension - Life with a guaranteed term of 10 years	5
Spousal Pension - Life with a guaranteed term of 15 years	9
Spousal Pension - Life with a guaranteed term of 20 years	35
Total number of Spousal Pensions granted in the year	73
Number of Spousal Pensions co-ordinated with O.A.S.	32

PENSIONS IN EFFECT

The following pensions were in effect under the Local Authorities Pension Act at March 31, 1984:

Normal Pension - Life with a guaranteed term of 5 years	1,566
Life pension with no guaranteed term	1,193
Life pension with a guaranteed term of 10 years	1,843
Life pension with a guaranteed term of 15 years	1,416
Life pension with a guaranteed term of 20 years	919
Joint Life pension (non-reducible)	262
Joint Life pension (reducible at first death by 1/3)	195
Joint Life pension (reducible at first death by 1/2)	164
Spousal Pension - Life with no guaranteed term	188
Spousal Pension - Life with a guaranteed term of 5 years	40
Spousal Pension - Life with a guaranteed term of 10 years	79
Spousal Pension - Life with a guaranteed term of 15 years	67
Spousal Pension - Life with a guaranteed term of 20 years	259
Total number of pensions in effect	8,191
Number of pensions co-ordinated with benefits under C.P.P. and/or O.A.S.	3,573*

**Co-ordination of the benefits payable under C.P.P. and/or O.A.S. with the Local Authorities pension is permissible only in the case of retirements before age 65. Spousal Pensions, payable on the employee's death in service, to spouses under the age of 65, may be co-ordinated with O.A.S. only. Co-ordination of C.P.P./O.A.S. is also permissible with the non-reducible Joint Life pensions. Approximately, 80 per cent of the pensions eligible for co-ordination were co-ordinated with C.P.P./O.A.S. benefits.*

RECIPROCAL AGREEMENT TRANSFERS
(1983-84)

PENSION PLAN	TO LOCAL AUTH. PLAN		FROM LOCAL AUTH. PLAN	
	Number	Amount	Number	Amount
Alberta Teachers' Retirement Fund	13	$274,052.30	14	$ 85,928.56
Government of Canada, Treasury Board	19	331,330.79	9	63,198.14
Manitoba Civil Service Superannuation Board	-	-	1	1,703.33
Ontario Municipal Employees Retirement Board	9	255,385.40	4	78,516.27
Government of New Brunswick	1	11,326.53	1	16,687.19
Saskatchewan Crown Investments Corporation	1	8,186.00	-	-
Saskatchewan Health Care Association	2	49,103.22	3	30,149.80
Saskatchewan Municipal Employees Superannuation Commission	-	-	1	10,645.47
Saskatchewan Teachers' Superannuation Board	1	14,624.37	1	4,889.54
University of Manitoba	1	6,831.47	1	12,287.07
Totals	47	$950,840.08	35	$304,005.37

TRANSFERS BY BOOK ENTRY

The following transfers between the Local Authorities Pension Plan and other Alberta pension plans were made by book entry. These are not reflected in the Summary of Receipts and Payments.

PENSION PLAN	TO LOCAL AUTHORITIES PENSION PLAN	FROM LOCAL AUTHORITIES PENSION PLAN
Public Service Pension Plan	$ 976,773.66	$397,412.25
Public Service Management Pension Plan	265,716.34	261,440.08
Special Forces Pension Plan	36,403.14	193,071.15
Universities Academic Pension Plan	67,144.93	95,759.02
Totals	$1,346,038.07	$947,682.50

REFUNDS OF CONTRIBUTIONS
(1983-84)

Refunds of employee contributions and interest to employees terminating their service	$6,538,341.15
Refunds of employee contributions and interest in respect of terminating employees, by transfer to retirement savings plans and registered pension plans without reciprocal agreement	1,526,404.33
Refunds of excess employee/employer contributions	316,434.38
Total	$8,381,179.86

RECIPROCAL TRANSFER AGREEMENTS

For the purpose of transferring pension credits on a reciprocal basis, the Local Authorities Pension Board had reciprocal agreements with the following pension authorities, as at March 31, 1984:

IN ALBERTA

Alberta Government Telephones Pension Board
Board of Administrators, Teachers' Retirement Fund
Public Service Management Pension Board
Public Service Pension Board
Special Forces Pension Board
Universities Academic Pension Board

OUTSIDE ALBERTA

Government of Canada, Treasury Board
Central Mortgage and Housing Corporation
Dalhousie College and University
Health Sciences Centre of Manitoba
Manitoba Civil Service Superannuation Board
Manitoba Municipal Employees Benefits Board
Minister of Finance, Government of New Brunswick
Minister of Finance, Government of Prince Edward Island
Ontario Colleges of Applied Arts and Technology
Ontario Municipal Employees Retirement Board
Ontario Teachers' Superannuation Commission
Regina Civic Employees' Superannuation and Benefits Plan
Saint Paul University
Saskatchewan Crown Investments Corporation
Saskatchewan Health Care Association
Saskatchewan Municipal Employees' Superannuation Commission
Saskatchewan Power Corporation Superannuation Board
Saskatchewan Teachers' Superannuation Board
University of Manitoba
University of Regina

PENSION ADJUSTMENT REGULATIONS

To provide an adjustment to pensions granted under the Act for the purpose of maintaining approximate parity with cost of living, *Section 4 of the Local Authorities Pension Adjustment Regulations*, being Alberta Regulation 304/69, as amended, was further amended to authorize the following increases effective January 1, 1984:

(a) pensions granted on or before January 1, 1983 were increased by 3 per cent;

(b) pensions granted after January 1, 1983, but on or before February 1, 1983, were increased by 2.75 per cent;

(c) pensions granted after February 1, 1983, but on or before March 1, 1983, were increased by 2.50 per cent;

(d) pensions granted after March 1, 1983, but on or before April 1, 1983, were increased by 2.25 per cent;

(e) pensions granted after April 1, 1983, but on or before May 1, 1983, were increased by 2.00 per cent;

(f) pensions granted after May 1, 1983, but on or before June 1, 1983, were increased by 1.75 per cent;

(g) pensions granted after June 1, 1983, but on or before July 1, 1983, were increased by 1.50 per cent;

(h) pensions granted after July 1, 1983, but on or before August 1, 1983, were increased by 1.25 per cent;

(i) pensions granted after August 1, 1983, but on or before September 1, 1983, were increased by 1.00 per cent;

(j) pensions granted after September 1, 1983, but on or before October 1, 1983, were increased by 0.75 per cent;

(k) pensions granted after October 1, 1983, but on or before November 1, 1983, were increased by 0.50 per cent;

(l) pensions granted after November 1, 1983, but on or before December 1, 1983, were increased by 0.25 per cent.

(Alberta Regulation 18/84)

NEW LOCAL AUTHORITIES

The following local authorities were brought under the provisions of *the Local Authorities Pension Act*, during the fiscal year 1983-84:

Camrose Roman Catholic Separate School District

Consort Municipal Hospital

Municipal District of Crowsnest Pass

Village of Glendon

Grande Cache School District

Town of Grand Centre

Regional Recreational Council, Lac Ste. Anne

Leduc Foundation

Red Deer Day Care Management Board

Town of Sexsmith

County of Stettler Foundation

Valley and Wheatland General Hospital

Whitecourt School District

As of March 31, 1984, there were 444 local authorities participating in the pension plan, excluding those which had withdrawn from the plan, or had no active pension accounts. Details of employee and employer contributions received from these local authorities appear on pages 15 to 26.

CONTRIBUTIONS RECEIVED

(April 1, 1983 to March 31, 1984)

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-84	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
CITIES (12)			
Calgary	9,548	11,182,517.04	13,424,033.84
Camrose	102	78,983.29	96,174.94
Drumheller	60	51,885.26	58,873.00
Edmonton	12,061	14,350,571.53	17,402,343.78
Fort McMurray	395	464,300.54	566,720.35
Grande Prairie	223	229,028.31	275,335.10
Leduc	69	65,030.92	76,564.87
Lethbridge	720	849,387.01	1,010,455.02
Medicine Hat	646	781,613.72	936,992.89
Red Deer	630	629,267.05	771,924.83
Saint Albert	294	286,965.27	325,208.55
Wetaskiwin	81	61,119.93	75,723.21
Sub-Total (Cities)	24,829	29,030,669.87	35,020,350.38
TOWNS (78)			
Airdrie	104	89,047.67	112,476.92
Athabasca	16	12,781.98	18,011.63
Barrhead	22	20,663.58	24,789.39
Bashaw	11	3,608.97	4,568.18
Beaverlodge	10	5,317.95	6,715.16
Bonnyville	40	28,661.65	36,078.92
Bow Island	12	9,890.66	9,676.90
Brooks	18	15,658.48	19,455.86
Cardston	27	21,856.74	26,477.61
Carstairs	11	7,520.99	7,766.17
Castor	11	6,147.15	8,808.42
Claresholm	23	21,332.19	23,545.68
Coaldale	29	23,119.05	31,080.07
Cochrane	23	21,021.47	26,400.42
Coronation	7	4,031.85	5,125.29
Daysland	5	2,675.10	3,380.84
Devon	34	21,655.32	26,792.13
Didsbury	16	13,055.74	12,321.64
Edson	61	38,062.89	47,236.41
Elk Point	12	4,070.04	5,283.30
Fairview	15	9,208.82	11,625.69
Fort McLeod	35	28,913.81	29,779.40
Fort Saskatchewan	93	67,110.70	81,229.84
Fox Creek	9	7,447.85	9,487.95

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-84	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
TOWNS cont'd.			
Grande Cache	51	36,832.25	45,482.08
Grand Centre	5	5,830.44	7,259.88
Granum	3	1,132.45	1,447.26
Grimshaw	4	3,291.61	3,416.95
Hanna	25	19,169.93	25,845.85
High River	49	41,792.56	51,575.79
Hinton	70	52,613.86	66,335.97
Innisfail	33	19,919.28	25,214.60
Killam	8	4,378.25	5,597.61
Lac La Biche	23	17,514.50	19,139.93
Lacombe	46	36,632.91	40,962.69
Lamont	10	6,960.07	8,788.75
Magrath	4	2,988.90	3,662.16
Mayerthorpe	10	3,918.00	4,945.61
McLennan	3	3,581.30	6,302.20
Morinville	26	22,268.72	26,249.43
Okotoks	41	29,125.70	37,054.95
Olds	60	26,469.03	33,384.72
Oyen	1	1,261.00	1,569.22
Peace River	50	44,679.86	56,200.55
Penhold	8	5,667.10	5,027.76
Ponoka	55	46,215.83	51,894.24
Provost	13	7,937.55	10,124.10
Rainbow Lake	13	6,222.79	7,867.01
Raymond	15	9,905.90	12,556.34
Redcliff	37	42,952.79	36,422.96
Redwater	14	9,404.52	10,253.42
Rimbey	5	3,457.70	4,367.94
Rocky Mountain House	40	26,873.73	33,537.76
Sexsmith	2	1,303.69	1,196.80
St. Paul	24	16,263.26	20,934.68
Sedgewick	6	2,991.82	3,820.12
Slave Lake	29	25,999.45	31,175.46
Smoky Lake	9	6,054.80	7,642.96
Spruce Grove	87	70,452.44	84,365.28
Stavely	4	2,301.20	2,641.48
Stettler	37	25,594.16	32,343.45
Stony Plain	30	28,307.31	36,076.74
Swan Hills	4	3,019.85	3,715.41
Sylvan Lake	24	17,161.97	21,295.36
Taber	51	43,818.40	53,631.69
Three Hills	15	8,941.65	11,374.60
Tofield	12	6,762.46	8,468.55
Trochu	3	2,666.35	3,365.35
Turner Valley	5	3,342.80	4,187.06
Two Hills	11	11,038.15	11,256.08
Vauxhall	11	7,388.10	8,455.51

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-84	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
TOWNS cont'd.			
Vegreville	55	33,332.48	40,644.70
Vermillion	29	23,025.10	28,337.50
Viking	5	3,108.06	3,178.56
Vulcan	7	6,263.75	7,912.07
Wainwright	32	28,356.33	31,118.66
Westlock	24	19,097.56	20,065.90
Whitecourt	38	33,198.77	41,715.91
Sub-Total (Towns)	1,920	1,451,649.09	1,749,521.43
VILLAGES (22)			
Barons	2	912.15	1,150.38
Berwyn	1	694.90	890.62
Boyle	5	5,624.86	3,739.14
Carmangay	1	648.50	834.36
Coalhurst	4	2,697.60	3,408.63
Cremona	3	1,362.45	1,202.42
Empress	2	1,165.20	1,474.80
Forestburg	5	2,707.42	3,456.79
Glendon	1	575.00	655.10
Holden	3	2,046.00	2,609.52
Hythe	5	1,980.10	2,490.02
Irma	3	1,878.70	2,368.88
Legal	5	3,715.25	4,681.71
Lomond	2	1,484.16	1,883.44
Lougheed	1	829.60	1,052.22
Mannville	1	587.60	742.00
Nobleford	4	3,375.08	4,048.79
Ryley	3	1,730.00	3,269.12
Summer Vill.of Alberta Beach	2	1,528.30	1,024.80
Wabamun	5	5,649.50	5,325.08
Wembley	3	2,682.34	3,388.62
Youngstown	4	531.90	683.88
Sub-Total (Villages)	65	44,406.61	50,380.32
COUNTIES (30)			
Athabasca	64	46,840.21	56,987.91
Barrhead	17	16,968.90	18,830.82
Beaver	54	64,880.98	51,096.27
Camrose	86	120,362.54	87,147.87
Flagstaff	54	59,380.10	48,556.18
Forty Mile	53	46,933.52	56,374.48
Grande Prairie	97	103,286.54	118,120.14
Lacombe	126	112,183.65	111,629.49

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-84	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
COUNTIES cont'd.			
Lac Ste. Anne	40	33,606.32	38,366.36
Lamont	18	16,611.05	20,902.22
Leduc	107	101,329.38	136,584.25
Lethbridge	72	94,376.25	85,171.20
Minburn	22	16,228.95	17,432.02
Mountain View	81	66,299.71	79,549.35
Newell	29	28,695.77	29,449.38
Paintearth	53	37,322.60	42,064.11
Parkland	360	314,327.00	380,014.89
Ponoka	105	115,515.31	107,288.94
Red Deer	70	66,168.70	78,176.15
St. Paul	34	30,699.70	37,655.84
Smoky Lake	27	18,193.85	23,050.05
Stettler	44	42,255.86	42,104.44
Strathcona	559	558,845.23	653,046.96
Thorhild	8	8,376.76	10,477.63
Two Hills	10	8,877.75	11,094.43
Vermilion River	27	21,844.34	26,780.53
Vulcan	63	54,523.38	66,716.22
Warner	34	30,476.69	36,780.38
Wetaskiwin	78	65,357.16	63,104.66
Wheatland	48	48,226.65	49,977.72
Sub-Total (Counties)	2,440	2,348,994.85	2,584,530.89
MUNICIPAL DISTRICTS (17)			
Acadia	2	4,765.90	6,532.90
Bonnyville	25	22,594.62	28,371.36
Cardston	18	13,777.95	20,319.19
Crowsnest Pass	57	51,500.91	56,307.90
Fairview	7	9,390.12	6,913.04
Foothills	11	7,601.63	9,141.34
Kneehill	51	44,302.91	51,742.27
Peace	9	12,965.90	10,335.12
Provost	26	17,336.09	21,181.58
Rockyview	111	112,782.15	138,634.62
Spirit River	6	5,140.90	6,493.27
Starland	9	8,118.73	8,684.97
Sturgeon	55	62,004.64	44,631.21
Taber	14	15,106.51	17,278.17
Wainwright	22	20,340.15	23,957.71
Westlock	16	13,911.99	17,120.02
Willowcreek	32	31,218.16	34,248.78
Sub-Total (Municipal Districts)	471	452,859.26	501,893.45

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-84	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
SCHOOL DIVISIONS/DISTRICTS (64)			
Acadia School Division	5	3,374.50	2,542.10
Banff School District	10	4,667.85	5,917.00
Barons Consolidated School Dist.	1	634.85	811.91
Berry Creek School Division	4	2,459.55	3,114.78
Brooks School District	24	18,142.84	22,943.29
Calgary Board of Education	2,427	1,926,123.46	2,335,113.53
Calgary School Division	123	87,611.64	109,841.35
Calgary Separate School Board	605	406,550.27	485,520.91
Camrose School District	24	17,025.08	19,515.81
Camrose Roman Catholic Separate School District	2	821.51	1,023.99
Canmore School District	11	8,271.01	10,432.30
Cardston School Division	71	33,051.16	42,021.33
Crowsnest Pass School Division	3	2,645.55	3,278.17
Drumheller Valley School Dist.	9	6,949.25	8,617.41
East Smoky School Division	3	5,227.08	4,290.99
Edmonton Public School Board	2,048	1,518,552.35	1,839,351.11
Edmonton Separate School Board	699	487,689.26	583,184.22
Foothills School Division	117	54,495.52	67,692.49
Fort McMurray Roman Catholic Separate School District	5	6,214.59	7,627.58
Fort McMurray School District	149	99,363.28	125,961.29
Fort Vermilion School Division	6	2,896.50	3,404.63
Grande Cache School District	14	876.10	1,111.15
Grande Prairie Roman Catholic Separate School District	14	4,971.04	5,937.61
Grande Prairie School District	109	69,790.72	88,428.98
High Prairie School Division	28	30,263.78	37,440.44
Jasper School District	24	14,494.57	18,283.77
Lac La Biche School Division	32	31,818.68	35,411.79
Lakeland School District	31	22,539.14	30,769.02
Lakeland Roman Catholic Separate School District	4	2,362.17	2,938.84
Legal School District	1	627.28	803.87
Lethbridge Roman Catholic Separate School District	49	32,664.05	37,326.97
Lethbridge School District	192	127,122.84	155,041.94
McLennan Roman Catholic Separate School District	1	322.60	1,705.20
Medicine Hat Roman Catholic Separate School District	23	22,428.91	26,816.51
Medicine Hat School District	77	67,177.38	83,045.89
Medicine Hat School Division	19	13,196.83	15,252.00
Neutral Hills School Division	8	5,850.43	7,413.55
Northland School Division	82	68,365.51	83,526.04
Peace River School Division	28	28,967.83	36,224.56
Peace River Separate School Dist	1	1,585.50	1,959.30

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-84	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
SCHOOL DIVISIONS/DIST. cont'd.			
Pincher Creek School Division	9	8,732.47	10,839.10
Provost School Division	9	5,588.20	7,073.40
Rangeland School Division	14	11,374.81	13,091.88
Red Deer Public School District	161	139,120.48	137,702.85
Red Deer Roman Catholic Separate School District	2	2,927.71	3,626.28
Redcliff School District	11	5,847.96	7,426.63
Rocky Mountain House School Div.	42	25,043.99	31,600.91
Sherwood Park Roman Catholic Separate School District	60	34,672.35	43,959.94
St. Albert Protestant Separate School District	103	63,374.82	77,830.26
St. Albert School District	40	22,559.24	28,573.89
St. Paul Reg. High School Dist.	2	3,408.61	3,667.66
St. Paul School District	7	2,974.33	3,737.22
Stettler School District	26	14,241.59	17,786.05
Stirling School District	2	671.40	863.57
Sturgeon School Division	39	30,488.81	38,303.52
Swan Hills School District	1	1,520.31	1,901.60
Taber Roman Catholic Separate School District	5	7,824.55	2,587.79
Taber School Division	48	25,132.43	31,594.96
Three Hills School Division	25	16,087.54	21,025.56
Wainwright School Division	33	18,851.24	23,781.25
Wetaskiwin School District	31	21,670.95	26,724.86
Whitecourt School District	1	1,908.85	2,356.54
Willow Creek School Division	61	39,610.74	49,913.34
Yellowhead School Division	134	73,168.87	86,767.00
Sub-Total (School Divisions/ Districts)	7,949	5,814,994.71	7,024,379.68
COMMISSIONS (7)			
Battle River Regional Planning Commission	13	14,507.26	17,977.46
Calgary Reg. Planning Comm.	43	55,597.65	69,272.65
Edmonton Reg. Planning Comm.	51	49,279.17	58,572.77
Oldman River District Planning Commission	33	51,015.08	62,949.45
Palliser Reg. Planning Comm.	10	9,721.22	12,071.49
Peace River Regional Planning Commission	29	27,570.10	34,502.42
Red Deer Regional Planning Commission	34	49,056.33	60,701.57
Sub-Total (Commissions)	213	256,746.81	316,047.81

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-84	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
HOSPITALS (138)			
Alberta Children's Hospital	1,055	786,975.21	982,961.37
Alberta Hospital, Edmonton	1,149	1,066,678.16	1,286,997.28
Alberta Hospital, Ponoka	806	686,600.30	831,549.27
Allen Gray Auxiliary Hospital	63	35,835.57	37,234.53
Archer Memorial Hospital	63	58,326.55	63,875.46
Athabasca Municipal Hospital	44	34,502.52	40,974.59
Barrhead General Hospital	170	101,518.53	116,624.92
Bashaw General Hospital	21	18,141.27	23,645.10
Bassano General Hospital	25	19,078.81	23,159.73
Beaverlodge Municipal Hospital	28	30,689.93	30,733.43
Bentley Municipal Hospital	17	12,412.72	11,645.47
Berwyn Municipal Hospital	12	10,946.75	13,736.06
Bethany Auxiliary Hospital	35	23,142.96	27,814.08
Bethany Care Centre, Calgary	339	253,574.73	309,863.51
Big Country Hospital	22	20,094.69	23,953.28
Border Counties General Hosp.	16	13,615.56	21,018.58
Bow Island General Hospital	43	33,586.36	33,885.63
Boyle General Hospital	34	25,275.46	24,789.41
Breton General Hospital	14	9,834.15	12,365.66
Brooks General Hospital	135	115,492.46	137,250.60
Barrhead, Thorhild and Westlock Nursing Home	57	50,110.84	49,450.00
Calgary Auxiliary Hospital	780	566,559.45	703,470.51
Calgary General Hospital	2,579	2,216,789.69	2,643,750.30
Cardston Municipal Hospital	96	73,898.40	90,455.40
Central Peace General Hospital	43	38,762.62	47,426.69
Claresholm General Hospital	51	38,732.11	46,270.09
Coaldale Community Hospital Association, Ltd.	30	22,897.69	26,472.91
Corsort Municipal Hospital Dist.	1	1,237.42	5,065.13
Coronation Municipal Hospital	25	14,878.45	18,584.36
Crowsnest Pass General Hosp. and Nursing Home	92	101,965.75	116,238.67
Daysland General Hospital	36	30,210.07	34,076.24
Devon Civic Hospital	13	5,406.00	6,725.52
Didsbury Municipal Hospital	36	30,640.95	35,161.56
Drayton Valley Municipal Hosp.	50	34,379.40	40,483.11
Drumheller Auxiliary Hospital	24	22,255.45	27,271.59
Drumheller General Hospital	76	56,178.18	70,801.68
Eckville Municipal Hospital	34	23,802.97	27,318.97
Edmonton General Hospital	1,564	1,287,197.56	1,583,728.09
Edmonton and Rural Aux. Hosp.	737	582,973.47	708,189.74
Elk Point Municipal Hospital	53	49,819.10	55,672.13
Elnora General Hospital	7	7,771.75	7,592.95
Empress Municipal Hospital	6	5,727.60	7,154.89
Fairview General Hospital	84	74,481.91	84,819.68
Flagstaff-Beaver Auxiliary Hosp.	18	9,062.50	10,993.69

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-84	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
HOSPITALS cont'd.			
Foothills Provincial General Hospital	2,222	1,885,177.03	2,312,158.23
Fort McMurray General Hospital	357	334,631.14	418,301.25
Fort Saskatchewan Gen. Hospital	42	31,409.28	39,491.35
Galahad General Hospital	25	18,448.13	18,274.86
George McDougall Memorial Hosp.	22	26,811.75	23,974.19
Glendon Municipal Hospital	25	20,158.68	19,831.88
Glenrose Hospital	674	574,429.51	695,008.79
Good Samaritan Hospital	142	128,332.42	136,997.11
Grace (Salvation Army) Hospital	166	141,514.38	171,405.07
Grande Cache General Hospital	23	22,936.42	21,586.21
Grande Prairie Auxiliary Hosp.	31	18,373.80	23,258.19
Grande Prairie Municipal Hosp.	370	297,955.55	369,919.59
Hanna Municipal Hospital	44	39,329.68	44,806.47
Hardisty General Hospital	20	9,808.45	12,521.38
High Level General Hospital	32	43,611.47	42,377.44
High Prairie Regional Health Complex	123	85,328.72	107,014.79
High River Municipal Hospital	164	136,954.62	164,949.04
Hinton General Hospital	60	48,939.00	60,572.58
Hythe Municipal Hospital	16	12,446.72	15,650.40
Immaculata Hospital	72	89,122.24	76,657.29
Innisfail General Hospital	47	28,342.94	35,283.11
Islay Municipal Hospital	20	17,569.15	19,123.02
John Neil Hospital	25	28,727.42	33,332.78
Killam General Hospital	43	30,947.78	38,691.60
Lac La Biche General Hospital	135	74,230.23	93,228.51
Lacombe General Hospital	61	54,058.97	63,008.42
Lamont-Smoky Lake Aux. Hospital	51	44,732.23	31,895.82
Leduc Municipal Hospital	26	37,439.58	33,768.33
Lethbridge Auxiliary Hospital	80	87,742.18	80,450.78
Lethbridge Municipal Hospital	359	331,069.32	378,624.45
Little Bow Municipal Hospital	5	4,957.91	4,347.94
Lloydminster Auxiliary Hospital	33	24,608.28	28,998.04
Lloydminster Hospital	45	22,522.97	28,600.31
Macleod Municipal Hospital	51	49,743.65	45,800.72
Magrath Municipal Hospital	19	16,820.90	19,708.24
Manning Municipal Hospital	29	20,982.51	26,347.99
Mannville Municipal Hospital	17	15,316.83	19,370.18
Mary Immaculate Hosp., Mundare	46	23,869.32	27,423.11
Mayerthorpe General Hospital	25	12,106.05	15,302.73
Mary Immaculate Hospital	21	14,790.51	16,263.16
Medicine Hat & District Hospital	423	408,676.63	486,375.20
Metro-Calgary & Rural Gen.Hosp.	2,317	1,909,177.76	2,293,366.39
Metro-Edmonton Hospital Dist.	796	639,813.15	784,554.66

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-84	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
HOSPITALS cont'd.			
Mineral Springs Hospital	51	44,544.14	48,808.68
Misericordia Hospital	1,022	932,647.51	1,132,337.54
Mountain View-Kneehill Auxiliary Hospital	5	1,768.03	2,226.25
Myrnam Municipal Hospital	3	1,481.72	1,905.53
Olds Municipal Hospital	40	36,110.64	36,594.51
Our Lady of the Rosary Hospital	18	15,823.75	19,231.27
Our Lady's Hospital, Vilna	2	1,555.67	1,894.25
Peace River-Fairview Aux. Hosp.	30	23,298.85	26,248.77
Peace River Municipal Hospital	121	115,125.46	139,422.74
Picture Butte Municipal Hosp.	22	18,108.33	19,726.63
Pincher Creek Municipal Hosp.	64	61,206.53	67,159.73
Ponoka General Hospital	74	56,310.53	68,339.71
Provost Mun. Health Care Centre	55	40,893.44	49,520.43
Radway Health Care Centre	15	16,724.19	13,815.44
Raymond Municipal Hospital	32	32,324.89	28,277.03
Red Deer Reg. Hospital Centre	1,068	849,573.45	1,048,166.52
Redwater General Hospital	28	22,249.69	28,090.21
Rimbey General Hospital	73	42,562.14	53,106.37
Rocky Mountain House Mun. Hosp.	63	45,475.11	55,816.97
Royal Alexandra Hospital	2,392	2,226,761.67	2,616,441.24
Sacred Heart Hospital	74	53,455.57	64,529.77
St. John's Hospital	72	75,248.64	65,146.13
St. Joseph's Hospital, Edmonton	128	103,630.79	126,211.20
St. Joseph's Hosp., Vegreville	85	75,023.45	88,306.14
St. Louis Hospital, Bonnyville	39	28,960.10	37,345.08
St. Mary's Hospital, Camrose	121	98,203.98	123,058.94
St. Mary's Hospital, Trochu	25	16,007.68	20,144.29
St. Michael's General Hospital	351	344,791.64	409,465.88
St. Theresa General Hospital	36	24,466.63	31,014.51
St. Therese Hospital, St. Paul	82	67,173.38	81,181.25
Seton General Hospital	41	49,978.65	54,178.27
Slave Lake General Hospital	35	23,464.60	29,364.96
Stettler Municipal Hospital	121	108,202.16	108,219.83
Stony Plain Municipal Hospital	48	34,207.16	37,518.12
Sturgeon General Hospital	154	129,260.78	167,717.00
Sundre General Hospital	24	19,939.60	25,013.02
Taber General Hospital	56	48,968.85	54,591.58
Three Hills Municipal Hospital	19	13,619.61	16,453.64
Tofield Municipal Hospital	37	31,006.03	37,173.81
Turner Valley Municipal Hosp.	17	14,462.06	18,122.22
Two Hills Municipal Hospital	30	25,661.06	32,229.50
Valleyview General Hospital	50	44,713.94	46,415.82
Valley & Wheatland Gen. Hosp.	2	2,528.75	3,125.99
Vegreville Auxiliary Hospital	48	36,089.19	42,494.45
Vermilion Municipal Hospital	53	37,471.19	46,224.84
Viking Municipal Hospital	38	38,889.24	46,392.20

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-84	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
HOSPITALS cont'd.			
Vulcan Municipal Hospital	23	31,641.24	29,508.67
Wainwright General Hospital	79	67,149.04	80,528.23
Wetaskiwin Municipal Hospital	274	206,459.79	254,392.44
Whitecourt General Hospital	58	42,172.90	52,192.84
Willow Creek-Claresholm Auxiliary Hospital	44	39,398.46	31,240.60
Sub-Total (Hospitals)	27,329	23,082,819.18	27,596,504.50
MISCELLANEOUS (76)			
Alberta Association of Municipal Districts	8	8,676.88	11,106.27
Alberta Catholic School Trustees Association	2	4,564.41	4,278.22
Alberta Hospital Association	286	210,219.45	252,492.09
Alberta School Trustees Assn.	31	63,081.60	75,542.09
Alberta Urban Mun. Association	9	10,019.01	12,416.53
Athabasca-Boyle Preventive Social Services Board	4	2,765.40	3,514.53
Barons-Eureka Health and Social Services Board	33	19,904.25	22,143.71
Bethany Nursing Home	30	25,203.03	30,614.76
Bow River Irrigation District	42	31,089.70	41,050.34
Calgary Convention Centre	74	40,562.15	51,668.92
Calgary Housing Authority	96	111,633.39	143,764.12
Calgary Local Board of Health	357	333,550.71	372,770.82
Calgary Public Library	280	207,556.03	261,091.16
Camrose Public Library Board	4	2,778.13	1,291.54
Chinook Foundation	11	6,976.27	7,176.92
Coronation-Paintearth N. Home	3	2,113.63	2,702.33
County of Stettler Foundation	8	349.80	449.45
Dr. Cooke Nursing Home	19	13,254.57	16,755.36
Eastern Irrigation District	37	38,230.74	34,846.78
Edmonton Ambulance Authority	112	121,960.81	154,035.68
Edmonton Convention Centre Auth.	44	31,951.44	39,877.39
Edmonton Convention and Tourism Authority	8	6,374.75	8,046.49
Edmonton Exhibition Association	164	168,602.53	203,078.84
Edmonton Housing Authority	78	61,120.22	73,364.91
Fairview College	224	190,830.87	229,737.33
Flagstaff Family and Community Services Board	8	1,974.37	2,415.73
Grande Prairie College	179	161,364.49	198,050.24

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-84	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
MISCELLANEOUS cont'd.			
Grandview Nursing Home	26	13,489.44	15,006.26
Grant MacEwan Community College	350	392,147.18	445,099.10
Greater Edmonton Foundation	100	48,786.12	62,097.99
Green Acres Foundation	3	1,892.60	2,519.39
Health Units Assn. of Alberta	5	1,669.73	3,943.78
J.B. Wood Nursing Home	24	10,162.62	12,934.80
Keyano College	319	333,515.57	396,982.34
Kneehill Ambulance Service	2	1,161.96	1,456.48
Lakeland College	241	275,473.47	335,448.21
Lamont Nursing Home	17	15,500.57	7,088.51
Leduc Foundation	13	4,370.98	5,566.47
Leduc Municipal Library	4	1,937.88	2,228.09
Lethbridge Community College	276	400,422.14	431,440.17
Lethbridge Northern Irr. Dist.	38	44,455.73	41,155.84
Medicine Hat College	180	234,145.54	268,883.01
Medicine Hat Historical and Museum Foundation	6	4,516.94	5,630.70
Metropolitan Calgary Foundation	64	44,926.56	53,441.79
Mount Royal College	494	485,575.45	576,744.74
Mountain View-Kneehill N. Home	32	26,221.73	26,718.48
Municipal District of Camrose Foundation	20	19,010.75	15,124.93
Northern Alberta Institute of Technology	1,333	1,636,914.53	1,947,421.70
Oldman River Northern District Recreation Board	5	2,527.85	3,274.91
Olds College	241	287,164.08	351,176.04
Our Lady of the Lake N. Home	6	2,161.62	2,716.10
Palliser Nursing Home	26	12,701.50	16,216.11
Parkland Regional Library Board	10	7,173.85	8,210.24
Peace River Municipal Library*	0	21.03	25.19
Porcupine Hills Family and Community Services	6	2,949.40	3,725.29
Provost and District Preventive Social Services Board	2	1,582.70	2,013.00
Red Deer College	281	323,394.56	393,699.91
Red Deer Day Care Management Bd.	38	7,331.90	9,333.18
Red Deer District Museum Board	3	3,512.51	4,385.64
Regional Recreation Council, Lac Ste. Anne	2	494.37	634.10
Smoky Lake Nursing Home	13	10,771.94	10,462.17
St. Mary's River Irr. Dist.	65	53,627.81	64,233.08

Previous librarian retired and the new librarian still serving probationary period.

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-84	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
MISCELLANEOUS cont'd.			
Southern Alberta Institute of Technology	1,379	1,714,047.55	2,030,386.21
South Eastern Alberta Regional Planning Commission	29	32,997.05	40,016.57
Southland Nursing Home	58	42,647.06	44,018.37
Sutherland Nursing Home	12	12,697.47	10,869.12
Swan Haven Nursing Home	13	6,687.25	8,505.55
The Pass Foundation	11	7,101.69	9,150.71
Teachers' Retirement Fund Board of Administrators	24	17,592.19	21,749.81
Vermilion River Area Preventive Social Services Board	8	2,537.85	3,220.71
Vulcan and District Rec. Board	2	1,360.15	1,741.89
Western Irrigation District	23	17,574.44	20,823.49
Wetaskiwin Public Library	2	932.94	1,194.95
Westerra Institute of Tech.	55	49,162.90	61,128.25
Yellowhead Regional Library	6	12,532.84	13,709.49
Yellowhead Regional Planning Commission	20	24,227.21	29,806.35
Sub-Total (Miscellaneous)	8,038	8,530,519.83	10,077,641.76
TOTAL (444 Local Authorities)	73,254	71,013,660.21	84,921,250.22
Metro-Calgary Suspense	0	-	2,836.00
Accounts Held on Deposit*	15	8,990.59	-
GRAND TOTAL	73,269	71,022,650.80	84,924,086.22

*These accounts pertain only to contributions received in 1983-84. The total number of accounts held on deposit at March 31, 1984 was 3,657 with deposits of $10,543,142.65 for terminated employees and $8,533,520.04 representing the corresponding employer portion.

DOLLAR VALUE OF PENSIONS

The monthly dollar value of pensions at March 31, 1984 was as follows:

DOLLAR VALUE PER MONTH	NUMBER OF PENSIONS AND PERCENTAGE OF TOTAL		
	Member Pensions	Spousal Pensions	Total
$ 0 to 499	4,033 (49.2%)	410 (5.0%)	4,443 (54.2%)
500 to 999	2,011 (24.6%)	164 (2.0%)	2,175 (26.6%)
1,000 to 1,499	908 (11.1%)	46 (0.6%)	954 (11.7%)
1,500 to 1,999	430 (5.2%)	12 (0.1%)	442 (5.3%)
2,000 to 2,499	129 (1.6%)	1	130 (1.6%)
2,500 to 2,999	31	-	
3,000 to 3,499	8	-	47 (0.6%)
3,500 to 3,999	6	-	
4,000 and over	2	-	
	0.6%		
Total	7,558 (92.3%)	633 (7.7%)	8,191 (100.0%)

The lowest member pension at March 31, 1984 was $24.00 per month and the highest was $4,519.00 per month. The average of member pensions in force at March 31, 1984 was $628.00 per month, while the median member pension was $447.00 per month.

The lowest survivor spouse pension at March 31, 1984 was $48.00 per month and the highest was $2,216.00 per month. The average of survivor spouse pensions at March 31, 1984 was $479.00 per month, while the median pension was $390.00 per month.

COMPARATIVE STATISTICS

(April 1, 1962 to March 31, 1984)

FISCAL YEAR	RECEIPTS			PAYMENTS			EXCESS OF RECEIPTS OVER PAYMENTS
	Employee Contributions $	Employer Contributions $	Total Receipts $	Benefits $	Withdrawals $	Total Payments $	$
1962/63	174,507.11	178,663.26	353,170.37	-	961.10	961.10	352,209.27
1963/64	1,560,584.72	832,983.49	2,393,568.21	23,498.01	103,352.80	126,850.81	2,266,717.40
1964/65	1,122,688.13	1,019,525.40	2,142,213.53	62,912.24	296,708.99	359,621.23	1,782,592.30
1965/66	1,464,908.76	1,457,700.38	3,145,811.03*	169,735.92	340,915.04	510,650.96	2,635.160.07
1966/67	1,356,987.19	1,256,427.16	2,613,414.35	237,545.94	423,096.34	660,642.28	1,952,772.07
1967/68	3,516,225.44	3,723,824.18	14,497,186.09*	527,389.98	442,065.73	969,455.71	13,527,730.38
1968/69	3,774,851.09	3,769,403.96	11,063,656.92*	900,802.38	683,855.01	1,584,657.39	9,478,999.53
1969/70	4,505,741.65	4,528,500.75	13,034,242.40*	1,278,237.52	926,805.60	2,205,043.12	10,829,199.28
1970/71	4,657,836.11	5,041,514.85	10,742,712.60*	1,810,669.80	794,285.51	2,604,955.31	8,137,757.29
1971/72	6,484,431.93	6,359,577.03	12,844,008.96	2,397,782.28	905,907.13	3,303,689.41	9,540,319.55
1972/73	9,034,268.62	8,797,785.90	17,832,054.52	3,377,457.89	1,240,862.43	4,618,320.32	13,213,734.20
1973/74	8,745,388.22	9,864,365.32	18,609,753.54	4,522,760.40	1,554,587.44	6,077,347.84	12,532,405.70
1974/75	67,695,978.83	13,705,967.17	81,401,946.00*	7,558,688.99	2,895,451.51	10,454,140.50	70,947,805.50
1975/76	27,141,374.26	20,472,082.22	47,613,456.48	10,973,525.06	3,155,538.20	14,129,063.26	33,484,393.22
1976/77	20,845,254.71	23,199,072.54	44,044,327.25	14,588,806.54	4,123,235.27	18,712,041.81	25,332,285.44
1977/78	23,898,620.21	26,973,821.10	50,872,441.31	18,628,278.13	4,382,344.26	23,010,622.39	27,861,818.92
1978/79	30,682,950.75	34,647,684.77	65,330,635.52	23,274,919.61	6,158,115.57	29,433,035.18	35,897,600.34
1979/80	32,883,200.44	37,174,935.85	70,058,136.29	28,452,544.08	6,940,712.72	35,393,256.80	34,664,879.49
1980/81	39,807,565.00	39,984,190.00	79,791,755.00	35,149,492.00	7,292,072.00	42,441,564.00	37,350,191.00
1981/82	41,037,693.95	59,593,794.84	100,631,488.79	42,653,651.66	10,366,778.57	53,020,430.23	47,611,058.56
1982/83	61,988,322.98	81,989,794.95	143,993,876.49*	50,444,141.76	8,032,026.24	58,476,168.00	85,517,708.49
1983/84	71,022,650.80	84,924,086.22	155,965,781.37*	58,548,952.47	8,685,185.23	67,234,137.70	88,731,643.67

Note: Benefits include pensions/payments to retired members and beneficiaries of deceased members. Withdrawals include refunds of contributions and interest to terminated members, transfers to other registered pension or retirement savings plans and refunds of excess contributions to employees and employers. Excess of Receipts over Payments does not include interest.

* *Includes extra payments received from previous pension plans and miscellaneous revenues.*

LOCAL AUTHORITIES PENSION ACT

SUMMARY OF RECEIPTS AND PAYMENTS
for the year ended 31-Mar-84

RECEIPTS

CONTRIBUTIONS:	1983-84	1982-83
Employees	$ 71,022,650.80	$ 61,988,322.98
Employers	84,924,086.22	81,989,794.95
Interest on overdue receivables	19,044.35	15,758.56
	$155,965,781.37	$143,993,876.49

PAYMENTS

BENEFITS:		
Pensions to retired employees	$ 54,587,621.30	$ 49,864,046.13
Pensions to surviving spouses	3,550,126.07	
Lump sum payments to beneficiaries of deceased employees	322,720.80	580,095.63
Lump sum payments to beneficiaries of deceased pensioners	88,484.30	
	$ 58,548,952.47	$ 50,444,141.76
WITHDRAWALS:		
Contributions and interest in respect of employees leaving the service	6,538,341.15	5,955,206.37
Contributions and interest in respect of employees transferred to other pension authorities without reciprocal agreements	1,526,404.33	1,205,820.37
Contributions and interest in respect of employees transferred to other pension authorities with reciprocal agreements	304,005.37	203,797.07
Refunds of excess contributions	316,434.38	667,202.43
	$ 8,685,185.23	$ 8,032,026.24
	$ 67,234,137.70	$ 58,476,168.00
Excess of receipts over payments for the year	$ 88,731,643.67	$ 85,517,708.49

Note: The receipts and payments shown above do not reflect the transfers of contributions and interest to and from other Alberta pension plans, made by book entry.

We wish to acknowledge the assistance of Payroll and Pensions Division of the Alberta Treasury in providing the statistical and financial information included in this annual report.